P 19

File No. 43-024-3
Serial Nos. 1-12

1904 b5-

GENERAL AND REVENUE SECRETARIAT.

(Jrunl)

Part A: Manuscript
for November 1904

Serial Nos. 1-12

G.R.S. 57

1904-05

GENERAL AND REVENUE SECRETARIAT.

(Mumd:)

NOTES.

File No. 430 1904-05

FILE HEADING.

Levy of Mohatarfa tax on Dhobies for carrying on the profession of Carriers of grain to Coffee estates.

The President, Chikmagalur Town Mumd: Board

No. 457 Dated [illegible] Received 31st March 1904

No. 213	Enclos. Nil Spare Copies.	Serial No. 1

BRIEF ABSTRACT OF LETTER.

Submits a Copy of the Boards' Proceedings the Meeting held on the 8th March 1904 Containing resolution on the subject.

NOTES AND ORDERS.

With reference to the Boards' resolution that the Mohatarfa tax is imposed on Dhobis at Chikmagalur not on account of their profession as Dhobis but for carrying on the profession of

2

MGCPB—5,000—21-5-0.

eral and Revenue Secretariat.

File No. 43 of 1904

Serial No.

trade as Carriers of grain &c to Coffee estates keeping several donkeys for that purpose, the Councillor was pleased to call for a ~~repor~~ note from Office. The note having been submitted with the information that the levy of profession tax in Minor Municipalities is unauthorized, and a suggestion that a detailed report might be called for from the President, he was pleased to observe as follows:—

"Yes - a report may be "called for. When was the tax first "enforced and on what authority? What "is the income from this source? Does this "tax obtain in any other Municipality "in this or other Districts."

2 2. The information was accordingly called for by docket no 576-43-2 C.S. dated the 21st July 1904.

3 3. ~~From the replies received, it~~ Replies from the Presidents of the several municipalities in the State

MGCPB—10,000 31-5-04

eneral and Revenue Secretariat.

File No. 43 of 1904

Serial No.

4. From the replies received, it will be seen that the said tax obtains nowhere in the State except in the 3 municipalities of Chikmagalur, Chikballapur and Harihar. In the case of the last two municipalities, the President reports that a shop tax is being levied on such shops under the Mohatarfa Rules. At Chikmagalur on the other hand, two shops have been paying the tax from the year 1874-'75 at the rate of Rs 5 each, five others having been first subjected to the tax at the same rate in 1901-'02. These latter have not yet paid the tax demanded of them. The President states that the authority for the levy of the tax is not procurable but that a uniform rate of Rs 4- a year has been levied on such shops. From the statement received from the Kadur District, it will further be noticed that the no. of persons taxed is only 7, of whom only 2 are paying at the same rate as the other few and for between. The President

NOTE.—Contn. sheet.

MGCPB—10.000- 31-8-04.

R.S. 12J

General and Revenue Secretariat.

File No. 43 of 1904

Serial No.

of the Municipalities in the Chittaldroog District has not furnished details regarding the levy of Mohatarfa shop tax on shops prevailing at Chittaldroog and Harihar

5. The levy under reference being of the nature of profession tax is not authorized by the Mohatarfa Rules. Submitted for orders as to whether the tax may be ordered to be discontinued in the three municipalities of Chitradurga Honnavar and Chittaldroog, no refund being allowed in favor of those from whom the tax has already been collected.

13/10/04

16/10/04.

When levying the profession taxes some minor taxes were abolished, it was ordered (I believe) that house tax should be levied in lieu of the abolished profession tax. With that reference this file may be sent to the Collector

16.10.1904

Note—Contu. sheet.

MGCPB—10,600—31-8-04.

ral and Revenue Secretariat.

File No. 43 of 1904

Serial No.

Please see page 271 of the Rule Manual. Copy sent up

H.C.C. 27.10.04 To 1st Committee 27.10.1904

No Prospecting Lay is available under the existing Rules. Since however the new Mines Regulations when introduced will place the Levy of Royalties on a satisfactory basis no orders on the subject matter of this correspondence seem called for.

29-10-04

Submitted to the Board for orders

29.10.1904

If the Levy of the Tax is not announced we would be acting logically if we ordered its Dis-

MGCPB—10,000—31-8-04.

Serial No.

Contumacee — A man working in any profession can under the Mohamedan Laws deprive himself of the exemption by himself but in a summary-capias bound to stand trial by jail — and this additional law should repeal — It is better ways than that of the ways if such an order is against the Tonsillon

8. XI. 04

To Collector

10.10.1904

11. By all means, let the discontinuance of this case may be directed — C.

11.11.1904 10-11-04

Draft submitted to the Dewan Saheb

12.11.1904

Pr. — Contn. sheet.

MGCPB—10,000—31-8-04.

G.R.-1

Genl and Revenue tariat.

File No. 43 of 1904

Serial No.		
~~12~~	~~12~~	~~Reports from the Superintendents of the several Municipalities in the State.~~
12	13	G.O. no (4366-75)-43-12 dated 24th June 1902. Director of Industries, Mail, for reasons given, the tax on Dhobies be discontinued

Contn. sheet

MGCPB—10,000—31-8-04.

Munts ards Kadur 04

2nd Ed. 3-04 (1)

Office of the President of
Municipalities in the Kadur Dist.

No. 454 Dated Chitmagalur 26 March 1904.

From M. Narain Rao Esquire
President Municipal Board
in the Kadur District

To S. Anantaswami Rao Esquire B.A.
Offg: Secretary to the Government of
His Highness the Maharaja of Mysore.
Bangalore

I have the honor to submit herewith Serial
the information of Government Copy of
proceedings of the Meeting of the Chitmagalur
Municipal Board held on Tuesday the
March 1904.

Separate references will be made
points requiring special orders of
Government.

I have the honor to be
Sir
Your most obedient Servant.

[signature]

For President
Muni Board Kadur Dt.

3-2 (D) 2138

MYSORE GOVERNMENT 1904 RECEIVED

From President
Municipal Council
Kolar District

To The Secretary to the
Government of His Highness
the Maharaja of Mysore
General and Revenue Depart

Dated 24th March 04.

Despatched

Received

General No. 454
No.

Enclosure No. 6

Submitting copy of Proceedings
of the meeting of the Chitaur
-dur Municipal Board held
on Tuesday the 8th inst.

(1)

Extract from the
Proceedings of the Chikmagalur Town
Municipal Board, at the meeting held
on the 8th March 1904

\+ \+ \+

F Read —

"Petition dated the 17th Feb.
"1904 from the inhabitants of Doni-
"khana, Durumanchehalli, Hosamane
"and Chennapura requesting that
"the tax imposed on washermen for
"having kept donkeys to carry on their
"profession may be remitted"

Resolution

The Dhobies keep a number
"of donkeys and carry on the profession
"of carriers of grain &c to Coffee
"estates for the exercise of their
"profession as Dhobies each family
"does not require more than a
"couple of donkeys. The tax now
"imposed is not on the donkeys but

(2)

with a Probibitory tax on the
"profession of carriers that the
"Dholies carry on The Petitioners will
"be informed that the Board do
"not see any reason to remit the
"Probibitory tax they have been
"paying for the last several years

]

N Sup 29/7

4

~~File No.~~

Serial No. 2

o. of letter replied to

Docket No. 576-43-2

dated the 21st July 1904

to

The President of the Municipalities in the Province of Manitoba

neral and Rev. Secretariat

( )

, the 190 .

issue 2/7/24

Jas. H. Ramsay

With reference to the ~~Chief Inspector of Municipal Accounts'~~ Resolution No. V of the 8th March last, ~~stating~~ that ~~they Board~~ see no reason to permit the Municipalities to impose on Vehicles for carrying on the transportation of Carriers of Grain and which they have been paying for the past several years, has the honour to request that the Municipalities will be good enough to report as

over.

(3)

SUBJECT.

to for a report in regard to the levy of a tax on Vehicles for carrying on the carriage of Carriers of Grain in the Province Journal and enquires whether they tax elevators in other Municipalities in the Province.

on the following points,

(i) When was the tax in question first imposed and on what authority?

(ii) What is the income from this source for the past 10 years? &

(iii) Does this tax obtain in any other Municipality in the District? & if so, what are their authority

The favour of an early reply is requested.

By Order

Asst Secretary

May 15/17

List of such...

Cir Memo. (51-23)-43 ~~2~~ 24/7/24.

Cir 3

Copy forwarded to the Presidents of the Municipalities in the other Districts with copy of the resolution above referred to for report as to whether the tax alluded to therein in the resolution

Copied by

Returned by

6

AL AN RE ENUE
RE ARIA

u on Sheet dra form.)

is being levied
~~obtained~~ in any of the Municipalities in these Districts & if so, Where & on What authority -

By Order
16/7/04
for Chief Secretary
16/7/04

16/7/04
Secretary
16/7/04

16/7/04
Secretary
16/7/04

F.C. Report
by Hon. M. Ramaiya

~~Dis~~ No 543
~~Kolar Plague Office~~

(3)

No 92 Dated the 22nd July 1904

K. P. Puttannah Chetty Esquire,
President of the Municipalities
in the Kolar District.

~~H. Venkataramanappa Esquire~~
~~Offg Secretary to the Govt of His Highness~~ Sheet
the Maharaja of Mysore.
~~Revenue Secretariat Department~~

With reference to your No 516 dated LB.43-2 Sent to
1st July 1904, I have the honor to
that no such practice as keeping
pu Dhobies Donkeys obtains in
of the Municipalities in this
taluk

I have the honor to be,
Sir
Your most obedient Servant

W. K. Mennyghett
President of Municipalities
Kolar District

H. ~~Secretary~~ No 1762

D.J 2618

Do Mest No 119 Dated 15th Aug 1904

From K. Doraiswami Iyer Esq
President of the Municipal &
Town Board
Tumkur District

To B. K Venkata Varadacharlu Esq
Secretary to the Govt. of His
Highness the Maharaja of
Mysore General & Revenue
Dated 15/8 departments.
Despatched 18/8 Bangalore
Received
General No. 119
No.

Enclosure No. Nil

Referring to his circular memo no: (517-23)-43-2 dt/ L. B. 21. 7. 04 has the honor to state that in this district (Shobieq) washermen do not carry on the profession of carriers of grain &c and therefore no tax of the kind referred to in the Resolution of the Chikanayakan. Municipal Board is levied.

For Deputy Commissioner
& Ex-officio President

16

54/17

Circular dated 21/7/17

Office of the President
of the Municipalities
in the Shimoga District.

(8)

Circular No. 54/17, dated the 20th August 1904.

M. S. Narayan Rao, Esqre
President of the Municipalities
the Shimoga District.

B. K. Venkatavaradiengar, Esqre
Secretary to the Government of
Mysore, General and Revenue
Departments

With reference to your Circular
memo No: (517-23)-43-2/L.B. dated 21st July Item No. 5
4, in re-imposition of tax on washermen
having kept donkeys etc, I have the honor
report that no such tax is levied
donkeys in any of the Municipalities
this District.

I have the honour to be
Sir,
Your most obedient Servant
For President of the
Municipalities in the Shimoga District.

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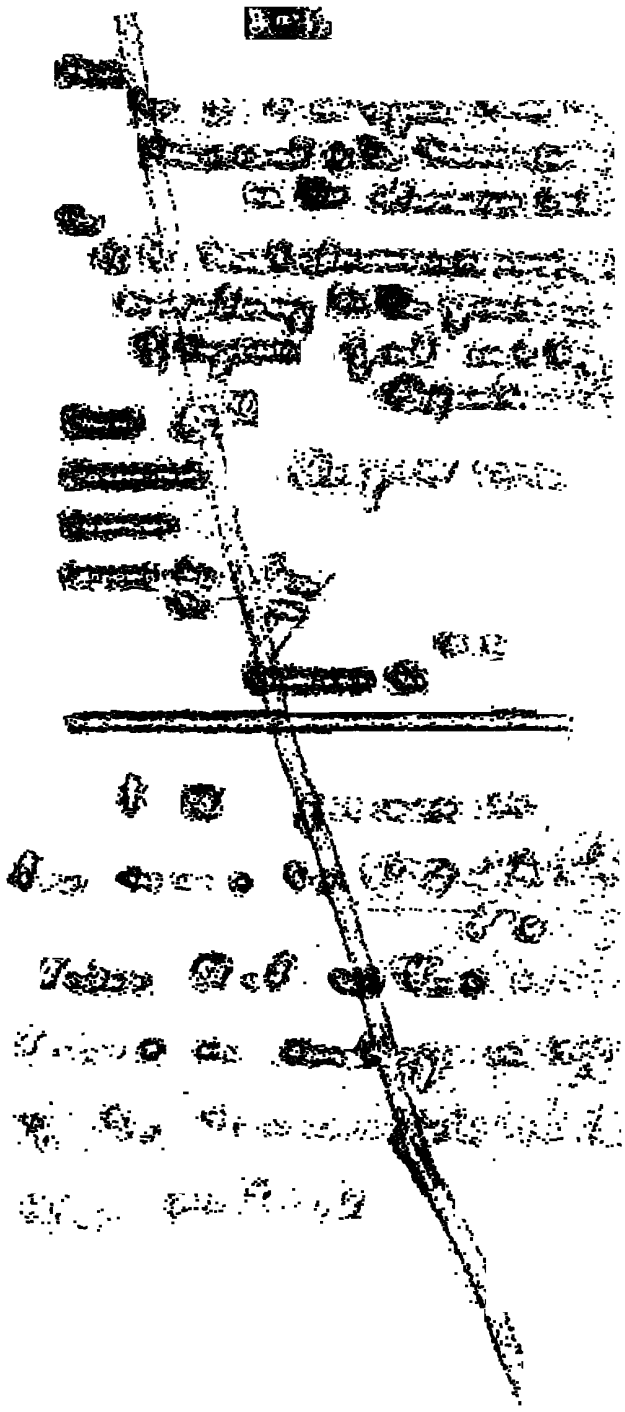


No 1 2

Office of the President
of the Municipalities
in the Ukwanga District

(1)

Letter No 176/29 - Dated 26th August 1906

Sir

I have the honor to acknowledge the receipt of your letter No 176/29 - Dated 26th August 1906

Sir

M.S. Narayana Rao Esqre
President of the Municipalities
in the Ukwanga District

To
W.H. Venkatavaradayengar Esqre
Secretary to the Government of
Mysore
General and Revenue Department

Sir

In continuation of this office No 154 - Dated 17
dated 20th instant I have the
honor to state that no taxes are
imposed in any of the municipa-
lities on Dhalees for Carrying
on the profession of Carriers
of grain. There are no such
professional Dhalees in the District

I have the honor to be
Sir
Your most obedt servant
M.S. Narayana Rao
President of the Munici-
palities in the Ukwanga

1904 - 05

From
M.R. Narayanarao
Inspectant-of the Municipalities
in the Chingleput District

To
B.A. Venkatavaradarazu
Secretary to the Govt
Revenue & General Dept

Dated 26th August 1904.

Despatched

Received

General No. 176
No. 29

Enclosure No.

In continuation of
this office No 154 dated
17
20th Instant, reporting
that no taxes are im-
-posed in any of the
Municipalities or
Districts for Carriages
or trade cle —

(2)

~~Deputy Commissioner's Office~~

Local Boards Branch

(7)

Ltr No. 158 Dated Mysore 26th August 1904
- from the Presidents of the Municipalities in
the Mysore Dist to

B. K. Venkatasubbaiengar Esqr

Secretary to the Government of
H.H. the Maharaja of Mysore
Revenue and General departments

Sir—

With reference to your docket
(517-237)
L.B.43-2 of the 21st July 1904, en- [illegible]
quiring whether any tax is imposed
donkeys kept by the dhobies for
ying on their profession &c, I
e the honor to reply in the negative.

I have the honor to be
Sir,
Your most obedient servant,

President of the
NB District Local Boards

1904-05

From
M. Kantaraja Urs Esqr B.A.
President of the Local Fund
Boards - Mysore Dist.

To
B. K. Venkatasubbaiya Esqr
Offg Secretary to Govt of His Exy
Revenue and General Depts

Dated 27 August 1904.

Despatched

Received

General No. 158
No.

Enclosure No.

Stating that the books
kept by the Shanbhogs are
not taxed

Office of the ~~President, Municipal~~
~~Board, Kadur District~~
Chikmagalur 27th August 1904

No 103 dated the 27th August 1904

M. Narain Rao Esquire
President of the Municipal Board
in the Kadur District

To K. Venkatavarada Iyengar Esquire
Secretary to the Government of His Highness
the Maharaja of Mysore,
General and Revenue Departments.

In reply to your docket no 516-43-2 of L.B.
4th July 1904 calling for particulars of taxation
Dobies of the Chikmagalur Municipality, I
have the honor to forward herewith a statement
in detail the particulars called for, from
it will be observed that 2 of the Dhobies
have been paying Mohatarfa tax from 1874-75
that 5 others were taxed from 1901-02.
The uniform rate of Rs 4 per annum has been
levied. The authority for the levy of the tax is not
available but the practice has been to assess all
Dobies to the Mohatarfa revenue according to the
rates authorized in the list published at page 268
of the Revenue Manual.
The Amildars of the other taluks report that such tax
is not levied in the Municipalities in their taluks.

I have the honor to be
Sir,
Your most Obedient Servant

M. Narain
President
Municipal Board
Kadur District

1904.

From The President
Municipal Board
Aden District

To The Secretary to the
Government of His Highness
the Mahalaja of Lucknow
General and Revenue Dept.

Dated 27th

Despatched 29th August.

Received

General No. 683
No.

Enclosure No. 1

Government docketed 306-A
of the 21st July 1904. C.B.

Reporting in re the partial
of taxation of Hobies &
the Aden Municipal

(10)

for Carrying on the profession of ——— of

(11)

No	Name of Dhobi	No of Lease Kept by Sub.	The year in which the tax was imposed.	Amount of tax per year			Remarks.
1.	Parwa bin Ajja	9	1901-02.	4	"	"	These persons have not paid the tax since 1901-02.
2.	Dodda bin Ranga	6	1901-02.	4	"	"	
3	Gali	6	1901-02	4	"	"	
4	Chikka	6	1901-02	4	"	"	
5	Hutcha	6	1901-02	4	"	"	
6	Channabasava	16	1874-75	4	"	"	These two persons have been paying the tax since 1874-75.
7	Jatty Kenchia	16	— Do —	4	"	"	

(a)

Chitrmagalur
27th August 04

Yr

Mr Narasimha Rao
President
Municipal Boards

Office of the President
of municipalities
Hassan District

Letter No 63/P Dated, Hassan 3d September 04

From

P. R. W. Wetherall Esqr
President of Municipality
in the Hassan District

To

B. K Venkatavaradiengar Esqr
Secretary to the Govt of
H. H. the maharaja of
mysore
Civil & Revl Departments

Sir

With reference to Government Circular memorandum no: 617-23-43-2 dated 21st July 1904, I have the honour to report that the tax on Dhobies for carrying on the profession of carriers of grain referred to in the above, is not levied in any of the municipalities of this District.

I have the honour to be
Sir
Your most obedient Servant
P. R. W. Wetherall
President of Municipality
Hassan District

(12)

1904-05

From

P. R. Wettenall Esq
President of the
Hassan Dist

To K. Venkatavaradaiya
Secy to the Govt of
His Highness
Mysore
Genl & Rev. Depts

Dated

Despatched 5th 3rd September 04

Received

General No. 155

No. Secy

Enclosure No. Nil

Reporting that no
the municipalities
is levied in this District
on shops for carrying
on the profession of
Carriers &c

~~Office of the Deputy Commissioner~~
~~Chitaldrug District~~
~~Dated Chitaldrug the 14th September 1904~~ (D)

No 156 dated the 14th September 1904

Ramanujadu aiyangar Esqre
Deputy Commissioner
Chitaldrug District.

B. K Venkatavaradhaiya Esqre
Secretary to the Government of H. H
the Maharaja of Mysore General
and Revenue Department.

With reference to your circular memo. No 5517-23-43-2
1st July last enquiring whether any tax
levied in any of the Municipalities in
District or Dhobies, who keep a large number
donkeys for carrying the profession of
of grain &c. I have the honor to state
a shop tax under the Municipal rules is levied
on the Dhobies in the Chitaldrug and other
municipalities.

I have the honor to be.
Sir
Your most obedient Servt.
[illegible]
Deputy Commissioner
Chitaldrug District.

(13)

1904. 06.

From A. Ramasawmy Esquire
Deputy Commissioner
Presidency of Municipalities
Chittledroog Circle

To B. L. Venkataramadas Esqre
Secretary to the Government
His Highness the Maha Raja
Dated 12th January 1904.
Despatched 13th January 1904.
Received
General No. 156.
No.

Enclosure No.

Stating that a Shop Tax on the Nokedupla Sales is levied in Hiriur. Who kept a large number of Monkeys for exposing on the profession of Conjurers of persons in the Chitteldroog and Hiriur Municipalities.

D2130 16

256.

Bangalore District,

Deputy Commissioner's Office,

Bangalore 27 th September, 1904.

(4)

Letter No. 256 dated the 27th September

D.Devaraja Urs, Esquire, President of the

~~Deputy Commissioner,~~

in the Bangalore District.

B.K.Venkatavaradaiyengar, Esquire, H.H. the Maharaja of

Secretary to the Government of Mysore,

General and Revenue Departments,

~~Bangalore~~.

With reference to your circular memo No.(517-23)-2/ is levied
ted the 21st July 1904, enquiring whether any tax on
rmen for having kept donkeys to carry on the profession
riers of grain, &c, alluded to in the copy of resolu-
No.V of the 8th March 1904 of the Chickmagalur Municipal
oard, I have the honor to state that the tax in ques-
was never imposed in any of the Municipalities, and it
t being levied anywhere in this District.

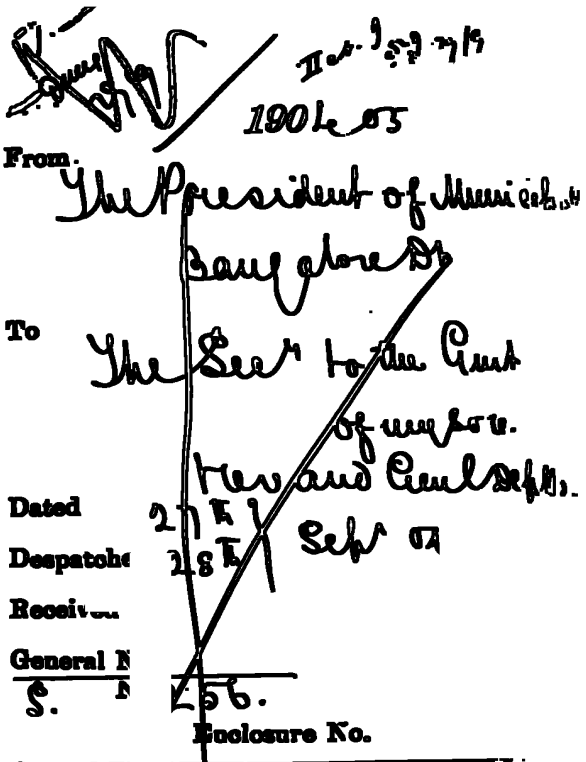
I have the honor to be,

Sir,

Your most obedient servant,

for Deputy Commissioner,

Bangalore District.



II Mar. Dept. 719

1904 No 55

From. The President of Municipality Bangalore

To The Secy to the Govt of Mysore. Rev and Genl Depts.

Dated 21st Sept 04

Despatched 28th Sept 04

Received

General No

S. No 256.

Enclosure No.

Secy's Circ. No (517-23)-2 of 2nd

21st July 1904.

States that no tax was levied anywhere on washing mills for having kept donkeys to carry on the profession of carriers of grass &c.

IX 2) 1901

28]

File No. 43
Serial No. ~~12~~

No. of letter replied to _____

~~Proceedings of the Government of His Highness the Maharaja of Mysore.~~

ENERAL AND REVENUE SECRETARIAT.
( )

To the Presidents of the Municipalities in the several Distts: Nos (4366-75)-43-12 dated the 24th November 1904.

Resolution No. V recorded at the meetings of the Chitradurga Town Municipal Board held on the 2nd March 1904 deciding that the Mohatarfa tax enforced on Dhobies at

, the 190

of issue _____

by _____

ORDER THEREON No.

Chitradurga is not on account of their profession as Dhobies but for carrying on the profession of ~~the~~ carriers of grain & to coffee Dhobies Keeping, ~~several~~ donkeys for that purpose, and that

15)

SUBJECT

~~Dhobies~~ Mohatarfa that for reasons stated the levy of tax on Dhobies be discontinued

the Board, therefore see
no reason to revise the tax
the Shops have been paying
~~for the past~~ several years
~~as prayed for by them~~

(2). The following letters from
the Presidents of Municipalities
in the several Distts:—

(1) No. 92 dt 22nd July '02 from the Pres.t of
the Municipality, Kollam Distt.
(2) No. 119 dt 15th Aug: 1902. — do — Tinnevelly Dt
(3) No. 154/17 dt 20th Aug 1902 — do — Chemnad —
(4) No. 176/29 dt 26th Aug 1902. — do — do —
(5) No. 158 dt 26th Aug: 1902 — do — Mayavaram Distt.
(6) No. 153 dt 27th Aug: 1902 do — Karur —
(7) No. 155 dt 2nd Sept 1902 do — Harur —
(8) No. 156/D 14th Sept 1902. — do — Chitaldrug.
(9) No. 256 dt 27th Sept 1902. — do — Bangalore Dt —

~~Other letters — (3360-7-7-48-12~~
~~Item 12 Municipalities received 24/11/04~~
It is observed that nowhere serial No 12
in the State the practice
of levying a tax on shops

GENERAL AND REVENUE SECRETARIAT.

Continuation Sheet draft form.)

prevails except in the towns of Chittagong, Chittalong and Narsinha and even in the case of those places no authority has been cited for such levy.

As no profession tax is leviable under the existing rules, ~~in such circumstances, it being required to be levied at the same rate in a municipal town where all pay the same tax without exception the present levy with reference to the additional tax~~, Government direct that the levy of tax on Dhobies be discontinued ~~forthwith~~.

12.11.1904

Secy.

12/11/04

The Presidency Commissioner, in the General Depts.

15. XI. 04

Spare

17.11.1904

16

12/11

Secy.

Copy sent to Commr. 21/11

12.11.04